

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated below next to my name; I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: **SAMPLE RATE CONVERTER HAVING DISTRIBUTED FILTERING** the specification of which is attached hereto.

I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56. I claim no foreign priority benefits under Title 35, United States Code, Section 119.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys and/or agents to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Kenneth C. Brooks, Reg. No. 38,393

Paul C. Haughey, Reg. No. 31,836

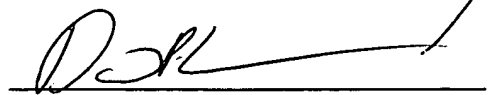
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Full Name of Inventor 1:	Last Name: ROSSUM	First Name: DAVID	Middle Name or Initial: P.
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I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature of Inventor 1



Date 13 October 1999